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Missouri Public
Service Commission

Exhibit No.:
Witness: James T. Selecky
Type of Exhibit: Rebuttal Testimony
Issue: Depreciation
Sponsoring Party: Missouri Industrial Energy Consumers
Case No.: ER-2007-0002

Before the Public Service Commission of the State of Missouri

In the Matter of Union Electric Company d/b/a AmerenUE for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company's Missouri Service Area.	))))	Case No. ER-2007-0002

Rebuttal Testimony of

James T. Selecky
on
Book Depreciation

On behalf of

Missouri Industrial Energy Consumers

BRUBAKER & ASSOCIATES, INC.
ST. LOUIS, MO 63141-2000

Project 8632
January 31, 2007

MIEC Exhibit No. 708
Date 3/12/07 Case No. ER-2007-0002
Reporter

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BRYAN CAVE

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Missouri Public
Service Commission

BY HAND DELIVERY

January 31, 2007

Cully Dale
Secretary/Chief Administrative Law Judge
Missouri Public Service Commission
200 Madison Street
Jefferson City, MO 65101

RE: Case No. ER-2007-0002

Dear Judge Dale:

Attached for filing on behalf of the Missouri Industrial Energy Consumers are an original and eight (8) copies of the Rebuttal Testimony of James T. Selecky in the above-referenced case.

Thank you for your assistance in bringing this filing to the attention of the Commission.

Very truly yours,

Diana Vuylsteke

Diana M. Vuylsteke
DMV:ln

Attachments
cc: All Parties

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And Bryan Cave,
A Multinational Partnership,
London

Before the Public Service Commission
of the State of Missouri

In the Matter of Union Electric Company d/b/a AmerenUE for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company's Missouri Service Area.	))))	Case No. ER-2007-0002

STATE OF MISSOURI)
) SS
COUNTY OF ST. LOUIS)

Affidavit of James T. Selecky

James T. Selecky, being first duly sworn, on his oath states:

1. My name is James T. Selecky. I am a consultant with Brubaker & Associates, Inc., having its principal place of business at 1215 Fern Ridge Parkway, Suite 208, St. Louis, Missouri 63141-2000. We have been retained by the Missouri Industrial Energy Consumers in this proceeding on their behalf.

2. Attached hereto and made a part hereof for all purposes is my rebuttal testimony which was prepared in written form for introduction into evidence in Missouri Public Service Commission Case No. ER-2007-0002.

3. I hereby swear and affirm that the testimony is true and correct and that it shows the matters and things it purports to show.

James T. Selecky

Subscribed and sworn to before this 31st day of January 2007.

CAROL SCHULZ
Notary Public - Notary Seal
STATE OF MISSOURI
St. Louis County
My Commission Expires: Feb. 26, 2008

Notary Public

My Commission Expires February 26, 2008.

Before the Public Service Commission
of the State of Missouri

In the Matter of Union Electric Company d/b/a AmerenUE for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company's Missouri Service Area.	))))	Case No. ER-2007-0002

Rebuttal Testimony of James T. Selecky

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A James T. Selecky. My business address is 1215 Fern Ridge Parkway, Suite 208, St. Louis, Missouri 63141-2000.

Q ARE YOU THE SAME JAMES T. SELECKY WHO HAS PREVIOUSLY FILED TESTIMONY IN THIS PROCEEDING?

A Yes. I have previously filed Direct Testimony on book depreciation rates and expense.

Q ARE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE OUTLINED IN THAT PRIOR TESTIMONY?

A Yes. This information is included in Appendix A to my Direct Testimony.

Q WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

A The purpose of my rebuttal testimony is to address the Direct Testimony of Jolie L. Mathis filed on behalf of the Missouri Public Service Commission Utility Service Division (Staff). Specifically, I will address the Staff's proposed depreciation rates for

the Callaway Nuclear Power Plant (Callaway) and the proposed net salvage percentages for the Transmission, Distribution and General (TDG) plant accounts. These net salvage percentages are used to develop the Staff's proposed TDG depreciation rates. The fact that an issue is not addressed should not be construed as an endorsement of a Staff position. Finally, I will submit revisions to a few schedules that were filed with my Direct Testimony.

Callaway Depreciation Rates

Q DO YOU HAVE ANY COMMENTS TO MAKE REGARDING THE STAFF'S PROPOSED DEPRECIATION RATES FOR CALLAWAY?

A Yes. The Staff's proposed depreciation rates for Callaway are excessive. The Staff is doubling the remaining life span for Callaway, but the change in the depreciation rate only reduces the depreciation expense by approximately 7%. All other things being equal, doubling the life span should reduce the depreciation expense by 50%. As a result, the Staff's proposed remaining lives for the Callaway accounts are understated. In addition, the Staff's proposed net salvage ratio of negative 37% for Account 322 Reactor Plant Equipment is excessive. These factors produce depreciation rates for Callaway that are too high

Q HAVE YOU ESTIMATED THE AVERAGE SERVICE LIVES THAT THE STAFF UTILIZED TO DEVELOP ITS BOOK DEPRECIATION RATES?

A Yes. Using the information contained on Ms. Mathis's Schedule JLM-2, the nuclear plant account balances, and corresponding accumulated depreciation balances as of December 31, 2005, I have estimated the remaining lives that correspond to the depreciation rates that the Staff has developed for Callaway. Table 1 below shows

the remaining lives that would be needed to calculate the Staff's depreciation rates as shown on Schedule JLM-2.

TABLE 1

Staff's Estimated Callaway Remaining Lives for Depreciation Purposes

Plant Account	Remaining Life
321	27.6
322	31.0
323	29.4
324	27.2
325	25.9

It should be noted that those remaining lives reflect a probable retirement date for Callaway of October 2044.

Q HOW DO THE STAFF'S CALCULATED REMAINING LIVES COMPARE WITH THE REMAINING LIVES THAT THE COMPANY PROPOSED?

A Table 2 below shows AmerenUE's proposed remaining lives for Callaway.

TABLE 2

AmerenUE's Estimated Callaway Remaining Lives for Depreciation Purposes

Plant Account	Remaining Life
321	18.2
322	17.4
323	18.3
324	18.3
325	17.2

The remaining lives proposed by AmerenUE reflect a probable retirement date of October 2024. This is 20 years earlier than the retirement date proposed by the Staff.

Q WHAT DOES THE INFORMATION CONTAINED IN TABLES 1 AND 2 INDICATE?

A The information contained in Tables 1 and 2 shows that although the Staff lengthened the life span of the unit by 20 years, it only increased the remaining life by approximately 10 years. The remaining lives should have increased by more than 10 years if the life span is lengthened by 20 years. Table 3 compares the differences in the remaining lives between that proposed by AmerenUE for Callaway and the remaining lives that support the Staff's proposed Callaway depreciation rates.

TABLE 3

Comparison of Staff's and AmerenUE's Callaway Remaining Lives

Plant Account	Staff's Remaining Life	AmerenUE's Remaining Life	Difference
321	27.6	18.2	9.4
322	31.0	17.4	13.6
323	29.4	18.3	11.1
324	27.2	18.3	8.9
325	25.9	17.2	8.7
Average	**28.2**	**17.9**	**10.3**

The Staff's remaining lives are inappropriate and do not reflect the full effects of life extension. Therefore, the Commission should reject the Staff's proposed Callaway depreciation rates because the remaining lives are understated.

Q DO YOU HAVE ANY OBJECTIONS TO THE NET SALVAGE RATIOS THAT WERE UTILIZED TO DETERMINE THE STAFF'S DEPRECIATION RATES FOR THE REACTOR PLANT EQUIPMENT?

A Yes. I believe the Commission should adopt AmerenUE's position that a 0% net salvage is appropriate for the Callaway plant accounts. However, if the Commission does desire to reflect some net salvage for interim retirements, the net salvage percentage for Account 322 Reactor Plant Equipment of negative 37% as proposed by the Staff should be rejected and replaced with negative 3%.

Q WHY DO YOU BELIEVE THAT A NET SALVAGE RATIO OF NEGATIVE 37% IS INAPPROPRIATE FOR ACCOUNT 322 REACTOR PLANT EQUIPMENT?

A It should be remembered that the Company is accruing a decommissioning provision that will provide funds to remove Callaway at the end of its useful life. Therefore, a provision for final retirement should not be included in the depreciation rates. The negative 37% proposed by the Staff for Account 322 is excessive and should only reflect the net salvage of the ongoing interim retirement activity. Applying a negative 37% to the entire Account 322 plant balance will overstate the funds needed for net salvage for interim retirements. The Company also must concur with that position in that they did not propose a negative net salvage for this plant account.

The negative 37% net salvage ratio provides AmerenUE with an annual provision for net salvage of approximately $9.1 million. Over the last 10 years, the average annual actual net salvage expense for this account is $3.3 million. However, the actual experience is significantly influenced by 2005 retirement activity. Removing the 2005 retirement activity reduces the actual annual net salvage expense to approximately $600,000 per year.

Q WHAT IS YOUR RECOMMENDATION REGARDING THE NUCLEAR DEPRECIATION RATES?

A My recommendation is that the Commission adopt the nuclear depreciation rates that I proposed in my Direct Testimony. These depreciation rates are shown on Schedule JTS-7 to my Direct Testimony.

TDG Net Salvage Ratios

Q PLEASE COMMENT ON THE NET SALVAGE RATIOS PROPOSED BY THE STAFF TO DEVELOP THEIR TDG DEPRECIATION RATES.

A The net salvage ratios proposed by the Staff to develop their TDG depreciation rates are excessive and should be rejected. These net salvage ratios are shown on Schedule JLM-2 to the testimony of Staff witness Jolie L. Mathis. These net salvage percentages produce a net salvage provision for depreciation of approximately $50.7 million on an annual basis. As indicated in my Direct Testimony, AmerenUE's average annual net salvage expense has been approximately $4.95 million over the last five years, and $5.871 million over the last ten years. Since the Staff's proposed net salvage ratios are developed from the most recent five years of experience, a comparison of AmerenUE's actual net salvage expense to the level of net salvage expense that the Staff is proposing to include in its rates indicates that on an annual basis, AmerenUE would have included in its depreciation rates a component for net salvage that is 10 times greater than its actual experience.

Q HOW DID MS. MATHIS DEVELOP THE NET SALVAGE COMPONENT FOR HER TDG DEPRECIATION RATES?

A Ms. Mathis states in her testimony on page 8 the following:

> "For each account, I took the actual net salvage for the past 5 years and divided it by the original cost of plant retired during the same 5 years. For a few accounts, an unusually high or low net salvage amount was excluded to eliminate the percentage amount that may cause the average to be skewed." (Direct Testimony of Jolie Mathis, Page 7, Lines 11-14)

Q PLEASE COMMENT ON THE METHOD THAT MS. MATHIS USED TO DEVELOP THESE NET SALVAGE RATIOS.

A My primary concern is that the sample size that Ms. Mathis used to develop her net salvage ratios is small and may not provide an accurate representation of what it will cost to retire assets in the future. My **Schedule JTS-15** shows the relationship between the retirements and the current plant balances for all of the TDG accounts. As **Schedule JTS-15** shows, for certain accounts the Staff utilized the results of the five-year net salvage history even though the retirement experience was only approximately 1% of the current plant balances. That is, the Staff's recommended net salvage percentages are based on a sample size of 1% of the current plant balances. In other instances, the Staff rejected the net salvage ratio that is supported by the five-year data in situations where the net salvage experience was also approximately 1%.

For example, for Account 353 Station Equipment, the five-year net salvage history indicates that a net salvage ratio of 48% is appropriate. For that account, the retirements that have occurred over the last five years are approximately 1.63% of the current plant balance. In this instance, the 48% was rejected by the Staff. However,

for Account 369.1 Overhead Services the Staff accepted the -303% net salvage ratio even though the historical data indicates that the retirements have only been approximately 1.32% of the current plant balance. Finally, for Account 354 Towers and Fixtures and Account 369.2 Underground Services the Staff utilized the retirement history over the last five years to support its net salvage ratio even though the percent retirements as they relate to the current plant balance are less than 1%. Because of the limited retirement experience, the Staff's proposed TDG net salvage percentages should not be used to develop depreciation rates.

Q DO YOU HAVE ANY ADDITIONAL COMMENTS REGARDING THE DEVELOPMENT OF THE STAFF'S PROPOSED NET SALVAGE RATIOS?

A Yes. As I indicated in my Direct Testimony on Page 35, during the past 40 years, annual inflation as measured by the CPI and GNP price deflator, has been approximately 4%. However, current projections of inflation through 2030 are approximately 2.5%. Ms. Mathis at a minimum should have adjusted the net salvage ratios to reflect a lower level of inflation. Lower inflation should reduce net salvage costs thereby reducing the net salvage ratios that are developed by dividing net salvage by retirement. It should be remembered that the plant that will be retired was placed in service over the last 40 years when inflation was higher. Because I address this in my Direct Testimony, I will not repeat all of the arguments again. As I stated in my Direct Testimony, reflecting current projections of future inflation rather than historic projections in the net salvage ratio would reduce the proposed net salvage ratios by approximately 55%.

Q IF THE COMMISSION DECIDES TO REFLECT NET SALVAGE IN AMERENUE'S PROPOSED TDG PROPOSED DEPRECIATION RATES, BASED ON A RATIO OF NET SALVAGE EXPENSE TO RETIREMENTS AS OPPOSED TO ACTUAL NET SALVAGE EXPENSE, WHAT IS YOUR RECOMMENDATION?

A For the reasons outlined above, I would reject the Staff's proposed net salvage ratios for the TDG accounts because they rely on insufficient history. In place of the Staff's net salvage ratios, I recommend the Commission utilize AmerenUE's proposed net salvage ratio for its TDG accounts. However, those should be reduced by 55% to reflect current projections of future inflation. The Commission should not utilize the Staff's proposed net salvage ratios for the TDG accounts to develop the TDG depreciation rates.

If the Commission wants to develop depreciation rates utilizing the ratio of historic net salvage cost to retirements, it should adjust the ratios to reflect current projections for inflation. Therefore, I recommend the Commission utilize AmerenUE's proposed net salvage ratios reduced by 55%. I have provided these net salvage ratios in my **Schedule JTS-16**.

Revisions to Direct Testimony

Q DO YOU HAVE ANY CHANGES TO MAKE TO YOUR DIRECT TESTIMONY?

A Yes. In preparing my response to a Data Request from AmerenUE, it became evident that certain steam production depreciation rates were understated because of the application of my proposed net salvage ratio of -0.5% for the non-nuclear production plant accounts. I have corrected the calculation of the depreciation rates. In addition, I have attached to my Rebuttal Testimony Revised Schedules JTS-5, JTS-6, JTS-13, and JTS-14. The net effect of this change increases my proposed

depreciation expense from $253.500 million to $254.279 million, or an increase of $779,000.

Q DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

A Yes, it does.

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AMERENUE - ELECTRIC

MIEC Proposed Non-Nuclear Production Depreciation Rates

Line	Acct. No.	Account	Plant Balance 12/31/2005 (1)	Accured Depreciation 12/31/2005 (2)	Remaining Life (Yrs) (3)	Net Salvage (%) (4)	Proposed Depreciation Expense (5)	Proposed Depreciation Rate [1] (6)
		Steam Production Plant:						
		Meramec Steam Production Plant						
1	311	Structures & Improvements	$ 36,285,697	$ 20,347,255	20.0	-0.5%	$ 805,994	2.22%
2	312	Boiler Plant Equipment	403,333,321	135,450,335	18.8	-0.5%	14,356,364	3.56%
3	314	Turbogenerator Units	81,963,286	35,962,414	19.3	-0.5%	2,404,699	2.93%
4	315	Accessory Electrical Equipment	36,268,698	15,905,980	19.7	-0.5%	1,042,846	2.88%
5	316	Miscellaneous Power Plant Equipment	13,521,142	4,640,981	18.6	-0.5%	481,063	3.56%
6		Total Meramec Steam Production Plant	$ 571,372,144	$ 212,306,965			$ 19,090,965	
		Sioux Steam Production Plant						
7	311	Structures & Improvements	$ 25,194,894	$ 13,855,897	19.9	-0.5%	$ 576,129	2.29%
8	312	Boiler Plant Equipment	325,939,982	132,238,423	18.6	-0.5%	10,501,681	3.22%
9	314	Turbogenerator Units	89,835,326	30,210,407	19.2	-0.5%	3,128,859	3.48%
10	315	Accessory Electrical Equipment	34,600,610	11,890,004	19.7	-0.5%	1,161,605	3.36%
11	316	Miscellaneous Power Plant Equipment	7,713,733	3,056,936	18.5	-0.5%	253,804	3.29%
12		Total Sioux Steam Production Plant	$ 483,284,545	$ 191,251,667			$ 15,622,077	
		Labadie Steam Production Plant						
13	311	Structures & Improvements	$ 61,791,585	$ 34,228,484	19.9	-0.5%	$ 1,400,606	2.27%
14	312	Boiler Plant Equipment	556,070,480	281,700,952	18.4	-0.5%	15,062,493	2.71%
15	312.03	Boiler Plant Equipment - Aluminum Coal Cars	121,206,826	35,958,486	12.7	-0.5%	6,760,187	5.58%
16	314	Turbogenerator Units	183,529,904	73,901,093	19.1	-0.5%	5,787,773	3.15%
17	315	Accessory Electrical Equipment	72,780,646	37,042,355	19.6	-0.5%	1,841,949	2.53%
18	316	Miscellaneous Power Plant Equipment	16,724,363	6,756,697	18.5	-0.5%	543,314	3.25%
19		Total Labadie Steam Production Plant	$ 1,012,103,823	$ 469,588,067			$ 31,396,322	
		Rush Island Steam Production Plant						
20	311	Structures & Improvements	$ 52,312,785	$ 29,545,640	25.1	-0.5%	$ 917,478	1.75%
21	312	Boiler Plant Equipment	353,903,249	171,795,897	23.3	-0.5%	7,891,711	2.23%
22	314	Turbogenerator Units	136,041,231	56,053,858	24.0	-0.5%	3,361,149	2.47%
23	315	Accessory Electrical Equipment	32,922,076	15,450,157	24.9	-0.5%	708,294	2.15%
24	316	Miscellaneous Power Plant Equipment	10,112,325	3,736,856	23.5	-0.5%	273,448	2.70%
25		Total Rush Island Steam Production Plant	$ 585,291,666	$ 276,582,408			$ 13,152,081	
		Common						
26	311	Structures & Improvements	$ 1,859,206	$ 369,071	20.2	-0.5%	$ 79,204	4.04%
27	312	Boiler Plant Equipment	37,071,156	6,964,094	19.2	-0.5%	1,577,730	4.26%
28	315	Accessory Electrical Equipment	3,129,975	573,594	19.8	-0.5%	129,901	4.15%
29	316	Miscellaneous Power Plant Equipment	20,843	3,394	18.7	-0.5%	939	4.50%
30		Total Common	$ 42,181,179	$ 7,910,153			$ 1,787,774	
31		Total Steam Production Plant	$ 2,694,233,356	$ 1,157,639,260			$ 81,049,219	

Revised
Schedule JTS-5
Page 1 of 2

AMERENUE - ELECTRIC

MIEC Proposed Non-Nuclear Production Depreciation Rates

Line	Acct. No.	Account	Plant Balance 12/31/2005 (1)	Accured Depreciation 12/31/2005 (2)	Remaining Life (Yrs) (3)	Net Salvage (%) (4)	Proposed Depreciation Expense (5)	Proposed Depreciation Rate [1] (6)
		Hydraulic Production Plant:						
		Osage Hydraulic Production Plant						
32	331	Structures & Improvements	$ 3,750,644	$ 2,073,800	29.3	-0.5%	$ 57,870	1.54%
33	332	Reservoirs, Dams, & Waterways	25,597,635	17,269,889	30.1	-0.5%	280,921	1.10%
34	333	Water Wheels, Turbines, & Generators	19,301,223	7,448,926	29.3	-0.5%	407,809	2.11%
35	334	Accessory Electrical Equipment	4,112,456	1,437,896	25.7	-0.5%	104,869	2.55%
36	335	Miscellaneous Power Plant Equipment	1,699,727	384,782	26.1	-0.5%	50,707	2.98%
37	336	Roads, Railroads, & Bridges	77,445	47,805	1.0	-0.5%	30,027	38.77%
38		Total Osage Hydraulic Production Plant	$ 54,539,128	$ 28,663,098			$ 932,203	
		Keokuk Hydraulic Production Plant						
39	331	Structures & Improvements	$ 3,791,127	$ 1,811,913	29.5	-0.5%	$ 67,735	1.79%
40	332	Reservoirs, Dams, & Waterways	12,170,523	7,238,534	30.1	-0.5%	165,875	1.36%
41	333	Water Wheels, Turbines, & Generators	56,830,125	11,553,069	29.6	-0.5%	1,607,135	2.73%
42	334	Accessory Electrical Equipment	9,161,004	1,937,515	26.2	-0.5%	277,454	3.03%
43	335	Miscellaneous Power Plant Equipment	2,630,527	585,968	26.2	-0.5%	78,542	2.99%
44	336	Roads, Railroads, & Bridges	114,926	45,598	30.5	-0.5%	2,292	1.99%
45		Total Keokuk Hydraulic Production Plant	$ 86,696,332	$ 23,172,597			$ 2,199,033	
		Taum Sauk Hydraulic Production Plant						
46	331	Structures & Improvements	$ 5,468,208	$ 3,100,747	29.6	-0.5%	$ 80,905	1.48%
47	332	Reservoirs, Dams, & Waterways	27,594,082	15,519,625	30.3	-0.5%	403,050	1.46%
48	333	Water Wheels, Turbines, & Generators	37,277,699	13,332,408	29.3	-0.5%	823,607	2.21%
49	334	Accessory Electrical Equipment	4,106,261	1,326,931	26.1	-0.5%	107,274	2.61%
50	335	Miscellaneous Power Plant Equipment	1,620,780	297,631	26.4	-0.5%	50,426	3.11%
51	336	Roads, Railroads, & Bridges	45,570	24,729	1.0	-0.5%	21,069	46.23%
52		Total Taum Sauk Hydraulic Production Plant	$ 76,112,599	$ 33,602,071			$ 1,486,332	
53		**Total Hydraulic Production Plant**	$ 217,350,059	$ 85,437,766			$ 4,617,569	
		Other Production Plant:						
54	341	Structures & Improvements	$ 15,310,060	$ 3,498,977	31.2	0.0%	$ 378,560	2.47%
55	342	Fuel Holders, Producers, & Accessories	12,123,101	2,826,700	28.9	0.0%	321,675	2.65%
56	344	Generators	583,555,235	87,823,660	31.8	0.0%	15,589,043	2.67%
57	345	Accessory Electrical Equipment	26,830,796	7,015,500	29.3	0.0%	676,290	2.52%
58	346	Miscellaneous Power Plant Equipment	5,376,474	804,756	32.7	0.0%	139,808	2.60%
59		**Total Other Production Plant**	$ 643,195,666	$ 101,969,593			$ 17,105,376	
60		**Total Production Plant**	$ 3,554,779,080	$ 1,345,046,619			$ 102,772,164	

Note:
(1). Depreciation rates do not reflect the impact of reserve variance.

AMERENUE - ELECTRIC

Comparison of UE and MIEC Proposed
Non-Nuclear Production Depreciation Rates and Expense
Based on 6/30/2006 Plant Balance

Line	Acct. No.	Account	AmerenUE Proposed Depreciation Rates Amount (1)	Rate [1] (2)	MIEC Proposed Depreciation Rates Amount (3)	Rate (4)	Difference (5)
		Steam Production Plant:					
		Meramec Steam Production Plant					
1	311	Structures & Improvements	$ 915,072	2.48%	$ 819,596	2.22%	$ (95,476)
2	312	Boiler Plant Equipment	19,602,312	4.91%	14,210,396	3.56%	(5,391,916)
3	314	Turborgenerator Units	2,592,839	3.16%	2,407,298	2.93%	(185,541)
4	315	Accessory Electrical Equipment	1,146,562	3.16%	1,043,274	2.88%	(103,287)
5	316	Miscellaneous Power Plant Equipment	649,774	4.74%	487,722	3.56%	(162,052)
6		Total Meramec Steam Production Plant	$ 24,906,559		$ 18,968,286		$ (5,938,273)
		Sioux Steam Production Plant					
7	311	Structures & Improvements	$ 827,155	3.27%	$ 578,424	2.29%	$ (248,731)
8	312	Boiler Plant Equipment	15,740,763	4.79%	10,587,939	3.22%	(5,152,824)
9	314	Turborgenerator Units	4,251,986	4.65%	3,184,767	3.48%	(1,067,218)
10	315	Accessory Electrical Equipment	1,524,269	4.40%	1,163,010	3.36%	(361,259)
11	316	Miscellaneous Power Plant Equipment	389,357	4.89%	261,982	3.29%	(127,374)
12		Total Sioux Steam Production Plant	$ 22,733,529		$ 15,776,123		$ (6,957,406)
		Labadie Steam Production Plant					
13	311	Structures & Improvements	$ 1,984,805	3.21%	$ 1,401,521	2.27%	$ (583,285)
14	312	Boiler Plant Equipment	19,833,614	3.54%	15,176,290	2.71%	(4,657,324)
15	312.03	Boiler Plant Equipment - Aluminum Coal Cars	3,598,599	3.05%	6,580,595	5.58%	2,981,997
16	314	Turborgenerator Units	8,026,623	4.31%	5,873,003	3.15%	(2,153,620)
17	315	Accessory Electrical Equipment	2,473,069	3.38%	1,851,745	2.53%	(621,324)
18	316	Miscellaneous Power Plant Equipment	698,331	4.05%	560,153	3.25%	(138,178)
19		Total Labadie Steam Production Plant	$ 36,615,041		$ 31,443,308		$ (5,171,733)
		Rush Island Steam Production Plant					
20	311	Structures & Improvements	$ 1,514,299	2.89%	$ 918,971	1.75%	$ (595,328)
21	312	Boiler Plant Equipment	12,027,340	3.39%	7,911,458	2.23%	(4,115,882)
22	314	Turborgenerator Units	5,616,420	4.13%	3,359,903	2.47%	(2,256,517)
23	315	Accessory Electrical Equipment	1,139,234	3.46%	708,375	2.15%	(430,859)
24	316	Miscellaneous Power Plant Equipment	414,001	4.09%	273,717	2.70%	(140,284)
25		Total Rush Island Steam Production Plant	$ 20,711,293		$ 13,172,424		$ (7,538,869)
		Common					
26	311	Structures & Improvements	$ 91,103	4.65%	$ 79,205	4.04%	$ (11,899)
27	312	Boiler Plant Equipment	1,794,244	4.84%	1,577,730	4.26%	(216,514)
28	315	Accessory Electrical Equipment	148,674	4.75%	129,901	4.15%	(18,773)
29	316	Miscellaneous Power Plant Equipment	1,040	4.99%	939	4.50%	(101)
30		Total Common	$ 2,035,061		$ 1,787,774		$ (247,287)
31		**Total Steam Production Plant**	$ 107,001,483		$ 81,147,915		$ (25,853,569)

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AMERENUE - ELECTRIC

Comparison of UE and MIEC Proposed
Non-Nuclear Production Depreciation Rates and Expense
Based on 6/30/2006 Plant Balance

Line	Acct. No.	Account	AmerenUE Proposed Depreciation Rates Amount (1)	AmerenUE Proposed Depreciation Rates Rate [1] (2)	MIEC Proposed Depreciation Rates Amount (3)	MIEC Proposed Depreciation Rates Rate (4)	Difference (5)
		Hydraulic Production Plant:					
		Osage Hydraulic Production Plant					
32	331	Structures & Improvements	$ 98,063	2.54%	$ 59,569	1.54%	$ (38,494)
33	332	Reservoirs, Dams, & Waterways	564,766	2.22%	279,190	1.10%	(285,576)
34	333	Water Wheels, Turbines, & Generators	486,391	2.52%	407,809	2.11%	(78,582)
35	334	Accessory Electrical Equipment	106,513	2.59%	104,869	2.55%	(1,644)
36	335	Miscellaneous Power Plant Equipment	53,397	3.01%	52,922	2.98%	(475)
37	336	Roads, Railroads, & Bridges*	-	0.00%	30,027	38.77%	30,027
38		Total Osage Hydraulic Production Plant	$ 1,309,129		$ 934,386		$ (374,743)
		Keokuk Hydraulic Production Plant					
39	331	Structures & Improvements	$ 103,345	2.51%	$ 73,563	1.79%	$ (29,782)
40	332	Reservoirs, Dams, & Waterways	299,288	2.42%	168,556	1.36%	(130,730)
41	333	Water Wheels, Turbines, & Generators	2,006,704	3.39%	1,617,098	2.73%	(389,606)
42	334	Accessory Electrical Equipment	317,181	3.46%	277,638	3.03%	(39,543)
43	335	Miscellaneous Power Plant Equipment	75,526	2.87%	78,570	2.99%	3,045
44	336	Roads, Railroads, & Bridges	1,988	1.73%	2,292	1.99%	304
45		Total Keokuk Hydraulic Production Plant	$ 2,804,030		$ 2,217,716		$ (586,314)
		Taum Sauk Hydraulic Production Plant					
46	331	Structures & Improvements	$ 148,590	2.70%	$ 81,425	1.48%	$ (67,165)
47	332	Reservoirs, Dams, & Waterways	769,667	2.79%	402,941	1.46%	(366,725)
48	333	Water Wheels, Turbines, & Generators	1,143,124	3.06%	825,359	2.21%	(317,765)
49	334	Accessory Electrical Equipment	116,013	2.77%	109,415	2.61%	(6,598)
50	335	Miscellaneous Power Plant Equipment	42,560	2.61%	50,734	3.11%	8,173
51	336	Roads, Railroads, & Bridges*	-	0.00%	21,069	46.23%	21,069
52		Total Taum Sauk Hydraulic Production Plant	$ 2,219,954		$ 1,490,942		$ (729,011)
53		**Total Hydraulic Production Plant**	$ 6,333,112		$ 4,643,044		$ (1,690,068)
		Other Production Plant:					
54	341	Structures & Improvements	$ 383,015	2.49%	$ 380,342	2.47%	$ (2,673)
55	342	Fuel Holders, Producers, & Accessories	358,130	2.92%	325,433	2.65%	(32,697)
56	344	Generators	16,633,083	2.65%	15,590,692	2.67%	(1,042,391)
57	345	Accessory Electrical Equipment	752,887	2.81%	675,341	2.52%	(77,546)
58	346	Miscellaneous Power Plant Equipment	155,229	2.74%	147,318	2.60%	(7,911)
59		**Total Other Production Plant**	$ 18,282,345		$ 17,119,126		$ (1,163,218)
60		**Total Production Plant (Excluding Nuclear)**	$ 131,616,941		$ 102,910,085		$ (28,706,855)

Note:
(1). AmerenUE rates reflect the impact of amortization of reserve variance.

AMERENUE - ELECTRIC

Comparison of Present, AmerenUE Proposed and MIEC Proposed
Depreciation Rates and Expense

Line	Acct. No.	Account	Pro Forma Balance 6/30/2006 (1)	Current Depreciation Expense (2)	Current Depreciation Rate (3)	AmerenUE Proposed Depreciation Expense (4)	AmerenUE Proposed Depreciation Rate [1] (5)	MIEC Proposed Depreciation Expense (6)	MIEC Proposed Depreciation Rate (7)
		Steam Production Plant:							
		Meramec Steam Production Plant							
1	311	Structures & Improvements	$ 36,898,058	$ 1,066,354	2.89%	$ 915,072	2.48%	$ 819,596	2.22%
2	312	Boiler Plant Equipment	399,232,426	12,735,514	3.19%	19,602,312	4.91%	14,210,396	3.56%
3	314	Turbogenerator Units	82,051,880	2,297,453	2.80%	2,592,838	3.16%	2,407,298	2.93%
4	315	Accessory Electrical Equipment	36,283,593	1,005,056	2.77%	1,146,582	3.16%	1,043,274	2.88%
5	316	Miscellaneous Power Plant Equipment	13,708,320	444,150	3.24%	649,774	4.74%	487,722	3.56%
6		Total Meramec Steam Production Plant	$ 568,174,277	$ 17,548,528		$ 24,906,559		$ 18,968,286	
		Sioux Steam Production Plant							
7	311	Structures & Improvements	$ 25,295,269	$ 731,033	2.89%	$ 827,155	3.27%	$ 578,424	2.29%
8	312	Boiler Plant Equipment	328,617,174	10,482,888	3.19%	15,740,763	4.79%	10,587,939	3.22%
9	314	Turbogenerator Units	91,440,550	2,560,335	2.80%	4,251,986	4.65%	3,184,767	3.48%
10	315	Accessory Electrical Equipment	34,642,484	959,587	2.77%	1,524,269	4.40%	1,163,010	3.36%
11	316	Miscellaneous Power Plant Equipment	7,962,301	257,979	3.24%	389,357	4.89%	281,982	3.29%
12		Total Sioux Steam Production Plant	$ 487,957,778	$ 14,991,832		$ 22,733,529		$ 15,776,123	
		Labadie Steam Production Plant							
13	311	Structures & Improvements	$ 61,831,946	$ 1,786,943	2.89%	$ 1,984,805	3.21%	$ 1,401,521	2.27%
14	312	Boiler Plant Equipment	560,271,569	17,872,563	3.19%	19,833,614	3.54%	15,176,290	2.71%
15	312.03	Boiler Plant Equipment - Aluminum Coal Cars	117,986,838	5,368,401	4.55%	3,598,599	3.05%	6,580,595	5.58%
16	314	Turbogenerator Units	188,232,561	5,214,512	2.80%	8,026,623	4.31%	5,873,003	3.15%
17	315	Accessory Electrical Equipment	73,167,727	2,026,746	2.77%	2,473,069	3.38%	1,851,745	2.53%
18	316	Miscellaneous Power Plant Equipment	17,242,739	556,665	3.24%	698,331	4.05%	560,153	3.25%
19		Total Labadie Steam Production Plant	$ 1,016,733,380	$ 32,827,930		$ 36,615,041		$ 31,443,308	
		Rush Island Steam Production Plant							
20	311	Structures & Improvements	$ 52,397,876	$ 1,514,299	2.89%	$ 1,514,299	2.89%	$ 918,971	1.75%
21	312	Boiler Plant Equipment	354,788,783	11,317,762	3.19%	12,027,340	3.39%	7,911,458	2.23%
22	314	Turbogenerator Units	135,990,789	3,807,742	2.80%	5,816,420	4.13%	3,359,903	2.47%
23	315	Accessory Electrical Equipment	32,925,827	912,045	2.77%	1,139,234	3.46%	708,375	2.15%
24	316	Miscellaneous Power Plant Equipment	10,122,281	327,962	3.24%	414,001	4.09%	273,717	2.70%
25		Total Rush Island Steam Production Plant	$ 586,225,556	$ 17,879,810		$ 20,711,293		$ 13,172,424	
		Common							
26	311	Structures & Improvements	$ 1,959,206	$ 56,621	2.89%	$ 91,103	4.65%	$ 79,205	4.04%
27	312	Boiler Plant Equipment	37,071,156	1,182,570	3.19%	1,794,244	4.84%	1,577,730	4.26%
28	315	Accessory Electrical Equipment	3,129,975	86,700	2.77%	148,674	4.75%	129,901	4.15%
29	316	Miscellaneous Power Plant Equipment	20,843	675	3.24%	1,040	4.99%	939	4.50%
30		Total Common	$ 42,181,180	$ 1,326,567		$ 2,035,061		$ 1,787,774	
31		Total Steam Production Plant	$ 2,701,272,171	$ 84,574,665		$ 107,001,483		$ 81,147,915	

AMERENUE - ELECTRIC

Comparison of Present, AmerenUE Proposed and MIEC Proposed
Depreciation Rates and Expense

Line	Acct. No.	Account	Pro Forma Balance 6/30/2006 (1)	Current Depreciation Expense (2)	Current Depreciation Rate (3)	AmerenUE Proposed Depreciation Expense (4)	AmerenUE Proposed Depreciation Rate [1] (5)	MIEC Proposed Depreciation Expense (6)	MIEC Proposed Depreciation Rate (7)
		Nuclear Production Plant:							
		Callaway Nuclear Production Plant							
32	321	Structures & Improvements	$ 893,268,025	$ 23,224,969	2.60%	$ 24,922,178	2.79%	$ 12,256,938	1.37%
33	322	Reactor Plant Equipment	957,550,064	24,896,302	2.60%	38,493,513	4.02%	15,871,047	1.66%
34	323	Turbogenerator Units	494,453,935	12,855,802	2.60%	16,959,770	3.43%	7,649,694	1.55%
35	324	Accessory Electrical Equipment	210,754,953	5,479,629	2.60%	5,606,082	2.66%	2,804,373	1.33%
36	325	Miscellaneous Power Plant Equipment	165,413,219	4,300,744	2.60%	7,741,339	4.68%	2,978,345	1.80%
37		Total Nuclear Production Plant	$ 2,721,440,196	$ 70,757,445		$ 93,722,881		$ 41,560,398	
		Hydraulic Production Plant:							
		Osage Hydraulic Production Plant							
38	331	Structures & Improvements	$ 3,860,731	$ 42,468	1.10%	$ 98,063	2.54%	$ 59,569	1.54%
39	332	Reservoirs, Dams, & Waterways	25,439,911	302,735	1.19%	564,766	2.22%	279,190	1.10%
40	333	Water Wheels, Turbines, & Generators	19,301,223	200,733	1.04%	486,391	2.52%	407,809	2.11%
41	334	Accessory Electrical Equipment	4,112,456	46,471	1.13%	106,513	2.59%	104,869	2.55%
42	335	Miscellaneous Power Plant Equipment	1,773,982	22,707	1.28%	53,397	3.01%	52,922	2.98%
43	336	Roads, Railroads, & Bridges*	77,445	3,524	4.55%	-	0.00%	30,027	38.77%
44		Total Osage Hydraulic Production Plant	$ 54,565,748	$ 618,637		$ 1,309,129		$ 934,386	
		Keokuk Hydraulic Production Plant							
45	331	Structures & Improvements	$ 4,117,339	$ 45,291	1.10%	$ 103,345	2.51%	$ 73,583	1.79%
46	332	Reservoirs, Dams, & Waterways	12,367,195	147,170	1.19%	299,286	2.42%	168,556	1.36%
47	333	Water Wheels, Turbines, & Generators	59,194,802	615,626	1.04%	2,006,704	3.39%	1,617,096	2.73%
48	334	Accessory Electrical Equipment	9,167,069	103,588	1.13%	317,181	3.46%	277,638	3.03%
49	335	Miscellaneous Power Plant Equipment	2,631,358	33,684	1.28%	75,526	2.87%	78,570	2.99%
50	336	Roads, Railroads, & Bridges	114,926	5,229	4.55%	1,988	1.73%	2,292	1.99%
51		Total Keokuk Hydraulic Production Plant	$ 87,592,890	$ 950,587		$ 2,804,030		$ 2,217,716	
		Taum Sauk Hydraulic Production Plant							
52	331	Structures & Improvements	$ 5,503,349	$ 60,537	1.10%	$ 148,590	2.70%	$ 81,425	1.48%
53	332	Reservoirs, Dams, & Waterways	27,586,615	329,281	1.19%	769,867	2.79%	402,641	1.46%
54	333	Water Wheels, Turbines, & Generators	37,358,990	388,513	1.04%	1,143,124	3.06%	825,359	2.21%
55	334	Accessory Electrical Equipment	4,156,184	47,326	1.13%	115,013	2.77%	109,415	2.61%
56	335	Miscellaneous Power Plant Equipment	1,630,856	20,872	1.28%	42,560	2.61%	50,734	3.11%
57	336	Roads, Railroads, & Bridges*	45,570	2,073	4.55%	-	0.00%	21,069	46.23%
58		Total Taum Sauk Hydraulic Production Plant	$ 76,311,366	$ 847,803		$ 2,219,954		$ 1,490,942	
59		Total Hydraulic Production Plant	$ 218,470,004	$ 2,416,827		$ 6,333,112		$ 4,643,044	
		Other Production Plant:							
60	341	Structures & Improvements	$ 15,362,120	$ 615,285	4.00%	$ 383,015	2.49%	$ 380,342	2.47%
61	342	Fuel Holders, Producers, & Accessories	12,284,732	490,589	4.00%	358,130	2.92%	325,433	2.65%
62	344	Generators	583,816,964	23,344,679	4.00%	16,633,083	2.85%	15,590,892	2.67%
63	345	Accessory Electrical Equipment	26,793,140	1,071,726	4.00%	752,897	2.81%	675,341	2.52%
64	346	Miscellaneous Power Plant Equipment	5,665,300	226,612	4.00%	153,229	2.74%	147,318	2.60%
65		Total Other Production Plant	$ 643,722,256	$ 25,748,890		$ 18,282,345		$ 17,119,126	
66		Total Production	$ 6,284,904,827	$ 183,497,827		$ 225,339,821		$ 144,470,484	

AMERENUE - ELECTRIC

Comparison of Present, AmerenUE Proposed and MIEC Proposed
Depreciation Rates and Expense

Line	Acct. No.	Account	Pro Forma Balance 6/30/2006 (1)	Current Depreciation Expense (2)	Current Depreciation Rate (3)	AmerenUE Proposed Depreciation Expense (4)	AmerenUE Proposed Depreciation Rate (1) (5)	MIEC Proposed Depreciation Expense (6)	MIEC Proposed Depreciation Rate (7)
		Missouri Transmission Plant:							
67	352	Structures & Improvements	$ 6,218,706	$ 82,722	1.33%	$ 111,333	1.79%	$ 104,491	1.68%
68	353	Station Equipment	181,457,965	3,629,159	2.00%	3,048,494	1.68%	3,302,535	1.82%
69	354	Towers & Fixtures	70,903,821	1,318,811	1.86%	1,029,105	1.45%	1,113,190	1.57%
70	355	Poles & Fixtures	113,204,654	3,158,410	2.79%	4,505,545	3.98%	2,479,182	2.19%
71	356	OH Conductor & Devices	118,782,727	1,722,350	1.45%	3,337,795	2.81%	2,244,994	1.89%
72	359	Road & Trails*	71,788	1,436	2.00%	(9,526)	-13.27%	861	1.20%
73		**Total Transmission Plant**	$ 490,640,661	$ 9,912,888		$ 12,021,746		$ 9,245,253	
		Missouri Distribution Plant:							
74	361	Structures & Improvements	$ 15,759,384	$ 233,239	1.48%	$ 275,789	1.75%	$ 264,758	1.68%
75	362	Station Equipment	531,174,847	12,695,074	2.39%	9,667,379	1.82%	9,667,379	1.82%
76	364	Poles & Fixtures	857,886,886	43,945,508	6.66%	35,919,532	5.46%	18,354,486	2.79%
77	365	OH Conductors & Devices	725,041,472	23,128,823	3.19%	23,128,823	3.19%	16,675,954	2.30%
78	366	UG Conduit	172,578,086	2,985,601	1.73%	3,986,554	2.31%	2,884,796	1.68%
79	367	UG Conductor & Devices	459,391,695	7,947,476	1.73%	10,841,644	2.36%	9,004,077	1.95%
80	368	Line Transformers	353,005,804	7,342,521	2.08%	7,836,729	2.22%	7,836,729	2.22%
81	369.1	OH Services*	126,844,185	10,464,845	8.25%	10,223,641	8.06%	4,439,546	3.50%
82	369.2	UG Services*	121,695,103	3,164,073	2.60%	4,843,465	3.98%	3,018,039	2.48%
83	370	Meters	103,953,474	2,858,721	2.75%	3,700,744	3.56%	3,711,139	3.57%
84	371	Installation on Customers' Premises*	164,858	3,627	2.20%	5,984	3.63%	6,166	3.74%
85	373	Street Lighting & Signal Systems	102,032,912	6,030,145	5.91%	4,479,245	4.39%	3,305,866	3.24%
86		**Total Distribution Plant**	$ 3,369,508,506	$ 120,799,452		$ 114,909,529		$ 79,148,935	
		Missouri General Plant:							
87	390	Structures & Improvements	$ 171,487,901	$ 3,927,073	2.29%	$ 3,995,668	2.33%	$ 3,841,329	2.24%
88	391	Office Furniture & Equipment*	44,289,607	1,457,128	3.29%	2,094,898	4.73%	2,112,614	4.77%
89	391.1	Mainframe Computers	422,014	13,884	3.29%	-	0.00%	-	0.00%
90	391.2	Personal Computers*	1,796,928	59,119	3.29%	346,448	19.28%	348,963	19.42%
91	392	Transportation Equipment*	83,429,052	6,674,324	8.00%	6,849,525	8.21%	7,441,871	8.92%
92	393	Stores Equipment*	2,104,841	57,883	2.75%	77,037	3.66%	78,090	3.71%
93	394	Tools, Shop & Garage Equipment*	10,972,846	199,706	1.82%	471,832	4.30%	476,222	4.34%
94	395	Laboratory Equipment*	6,650,033	125,021	1.88%	295,261	4.44%	297,921	4.48%
95	396	Power Operated Equipment	9,843,387	421,297	4.28%	556,151	5.65%	641,769	6.52%
96	397	Communications Equipment*	128,018,518	4,480,648	3.50%	5,978,465	4.67%	6,144,889	4.80%
97	398	Miscellaneous*	841,368	30,465	4.75%	30,915	4.82%	31,044	4.84%
98		**Total General Plant**	$ 459,656,525	$ 17,446,549		$ 20,896,292		$ 21,414,732	
99		**Total TDG Electric Plant**	$ 4,319,805,692	$ 148,158,889		$ 147,827,476		$ 109,808,920	
100		**Total Electric Plant In Service**	$ 10,804,710,319	$ 331,456,715		$ 372,987,298		$ 254,279,403	

Note:
(1). AmerenUE rates reflect the impact of depreciation reserve variance.

AMERENUE - ELECTRIC

Comparison of AmerenUE Proposed and MIEC Proposed Depreciation Expense

Line	Description	AmerenUE Proposed Depreciation Expense [1] [2]	MIEC Proposed Depreciation Expense [1]	Difference	MO Jurisdictional Percentage	MO Jurisdictional Expense
1	Steam Production	$ 107,001,483	$ 81,147,915	$ (25,853,569)		
2	Hydraulic Production	6,333,112	4,643,044	(1,690,068)		
3	Other Production	18,282,345	17,119,126	(1,163,218)		
4	**Total Non Nuclear Production**	$ 131,616,941	$ 102,910,085	$ (28,706,855)	98.33%	$ (28,227,451)
5	Nuclear Production	$ 93,722,881	$ 41,560,398	$ (52,162,482)	98.78%	$ (51,526,100)
6	**Total Production**	$ 225,339,821	$ 144,470,484	$ (80,869,338)		$ (79,753,551)
7	**Transmission**	$ 12,021,746	$ 9,245,253	$ (2,776,493)	100.00%	$ (2,776,493)
8	**Distribution**	114,909,529	79,148,935	(35,760,594)	99.83%	(35,698,454)
9	**General**	20,696,202	21,414,732	718,530	98.83%	710,123
10	**Total TDG**	$ 147,627,476	$ 109,808,920	$ (37,818,557)		$ (37,764,824)
11	**Total**	$ 372,967,298	$ 254,279,403	$ (118,687,894)		$ (117,518,374)

Note:
(1). Depreciation expense was calculated from 6/30/2006 plant balances
(2). AmerenUE's proposed rates reflect impact of depreciation reserve variance.

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AmerenUE - Electric

Analysis of Retirement and Net Salvage for TDG Accounts
2001 through 2005

Line	Acct. No.	Account	5-Year Total Retirements (1)	5-Year Total Net Salvage (2)	5-Year Total Net Salvage Ratio (3) ((2)/(1))	Pro Forma Balance 6/30/2006 (4)	Percent Retirements (5) ((1)/(4))	Staff Proposed Net Salvage (6)
		Transmission Plant:						
1	352	Structures & Improvements	$ 110,479	$ -	0%	$ 6,219,706	1.78%	0%
2	353	Station Equipment	2,964,393	1,435,733	48%	181,457,965	1.63%	-6%
3	354	Towers & Fixtures	299,582	(65,647)	-22%	70,903,821	0.42%	-22%
4	355	Poles & Fixtures	2,130,884	1,713,087	80%	113,204,654	1.88%	-24%
5	356	OH Conductor & Devices	3,293,531	(66,475)	-2%	118,782,727	2.77%	-2%
6	359	Road & Trails*	-	-	0%	71,788	0.00%	0%
7		**Total Transmission Plant**	**$ 8,798,869**	**$ 3,016,698**	34%	**$ 490,640,661**	1.79%	
		Distribution Plant:						
8	361	Structures & Improvements	$ 328,726	$ -	0%	$ 15,759,384	2.09%	0%
9	362	Station Equipment	7,320,808	(153,107)	-2%	531,174,647	1.38%	-2%
10	364	Poles & Fixtures	9,324,685	(14,391,537)	-154%	657,866,888	1.42%	-154%
11	365	OH Conductors & Devices	21,854,299	(11,366,829)	-52%	725,041,472	3.01%	-52%
12	366	UG Conduit	622,357	7,003,607	1125%	172,578,086	0.36%	0%
13	367	UG Conductor & Devices	7,509,020	(2,976,612)	-40%	459,391,695	1.63%	-40%
14	368	Line Transformers	13,918,299	(90,747)	-1%	353,005,804	3.94%	-1%
15	369.1	OH Services*	1,673,633	(5,079,195)	-303%	126,844,185	1.32%	-303%
16	369.2	UG Services*	1,073,861	(1,052,045)	-98%	121,895,103	0.88%	-98%
17	370	Meters	18,309,770	312,533	2%	103,953,474	17.61%	2%
18	371	Installation on Customers' Premises*	-	-	0%	164,856	0.00%	0%
19	373	Street Lighting & Signal Systems	3,109,724	(1,792,923)	-58%	102,032,912	3.05%	-58%
20		**Total Distribution Plant**	**$ 85,045,182**	**$(29,586,855)**	-35%	**$ 3,369,508,506**	2.52%	
		General Plant:						
21	390	Structures & Improvements	$ 3,916,104	$ (436,965)	-11%	$ 171,487,901	2.28%	-11%
22	391	Office Furniture & Equipment*	423,700	1,195	0%	44,289,607	0.96%	0%
23	391.1	Mainframe Computers	811,543	3,146	0%	422,014	192.30%	0%
24	391.2	Personal Computers*	13,057,787	54,701	0%	1,796,928	726.67%	0%
25	392	Transportation Equipment*	25,893,972	1,795,156	7%	83,429,052	31.04%	7%
26	393	Stores Equipment*	324,140	11,490	4%	2,104,841	15.40%	4%
27	394	Tools, Shop & Garage Equipment*	235,300	9,570	4%	10,972,846	2.14%	4%
28	395	Laboratory Equipment*	411,601	-	0%	6,650,033	6.19%	0%
29	396	Power Operated Equipment	3,025,272	380,107	13%	9,843,387	30.73%	13%
30	397	Communications Equipment*	10,748,287	-	0%	128,018,518	8.40%	0%
31	398	Miscellaneous*	64,748	1,200	2%	641,398	10.09%	2%
32		**Total General Plant**	**$ 58,912,454**	**$ 1,819,600**	3%	**$ 459,656,525**	12.82%	
33		**Total TD&G**	**$ 152,756,505**	**$(24,750,557)**	-16%	**$ 4,319,805,692**	3.54%	

AMERENUE - ELECTRIC

UE Proposed Transmission, Distribution & General
Net Salvage Ratios Adjusted for Inflation

Line	Acct. No.	Account	Net Salvage Percent (1)	Net Salvage Percent Adjusted for Inflation* (2)
		Transmission Plant:		
1	352	Structures & Improvements	-5%	-2%
2	353	Station Equipment	0%	0%
3	354	Towers & Fixtures	-10%	-5%
4	355	Poles & Fixtures	-90%	-41%
5	356	OH Conductor & Devices	-25%	-11%
6	359	Road & Trails	0%	0%
		Distribution Plant:		
7	361	Structures & Improvements	-5%	-2%
8	362	Station Equipment	0%	0%
9	364	Poles & Fixtures	-135%	-61%
10	365	OH Conductors & Devices	-50%	-23%
11	366	UG Conduit	-50%	-23%
12	367	UG Conductor & Devices	-25%	-11%
13	368	Line Transformers	0%	0%
14	369.1	OH Services	-200%	-90%
15	369.2	UG Services	-80%	-36%
16	370	Meters	0%	0%
17	371	Installation on Customers' Premises	0%	0%
18	373	Street Lighting & Signal Systems	-45%	-20%
		General Plant:		
19	390	Structures & Improvements	-5%	-2%
20	391	Office Furniture & Equipment	0%	0%
21	391.1	Mainframe Computers	0%	0%
22	391.2	Personal Computers	0%	0%
23	392	Transportation Equipment	9%	4%
24	393	Stores Equipment	0%	0%
25	394	Tools, Shop & Garage Equipment	0%	0%
26	395	Laboratory Equipment	0%	0%
27	396	Power Operated Equipment	15%	7%
28	397	Communications Equipment	0%	0%
29	398	Miscellaneous	0%	0%

Note:
* Column (1) X 45%.